

A
S T A T E

Of the *Five and Thirty Millions* mention'd
in the Report of a Committee of the
HOUSE OF COMMONS.

A LETTER to the Whig EXAMINER.



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L O N D O N :
Printed for E. Baldwin in Warwick-Lane, 1712.

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A State of the Five and Thirty Millions mention'd in the Report of a Committee of the House of Commons.

I Was long since inform'd, That in many parts of the Country, our People were taught to think they had been *plunder'd of Thirty five Millions*. I believ'd for some time, it was need-
let's to disprove this Report, which I thought was unlikely to last : but being still assur'd,
that the same Rumour continues, I have at length resolv'd to enquire into the Grounds
and Reasons of it. Yet before I enter upon this Examination, I cannot help declaring how
much I am surpriz'd. That such wild Reports shou'd find credit in the Kingdom. I am sensible,
the *Printing the Votes* has been now so long in use, that the People do not only claim, as their Right
and Privilege, to have a daily Account of the Proceedings of the House of Commons ; but they
think they are competent Judges of whatever is transacted by their Representatives. And they
conceive themselves sufficiently entitled to debate and reason, to censure or approve all Things
and *Persons* that at any time come before the Parliament. I am also sensible, that he who
has but read the Votes, takes upon him to determine as peremptorily as if he were fully in-
form'd, not only of the Facts, but of all the Reasons and Motives that induc'd the House to come
to such Resolutions. Nor am I ignorant what strange Conclusions are often drawn from hence,
and what gross Mistakes pass upon the World. This must needs be evident to every Man that
hears the common Notions and Opinions which we find are generally receiv'd ; and which
wou'd appear to us most unaccountable, if we were not determin'd wilfully or ignorantly, to
espouse and maintain whatever is thought necessary for the Support of a Party.

But so notorious an Instance of this I never met with, as in the present case ; since I am told
that in every Coffee house and Ale-house in some Countries, I may hear it with confidence assert-
ed, and find it too generally believ'd, that *Thirty five Millions were lost to the Publick, during the late
Administration*. And if I shou'd argue the matter with these People, and endeavour to shew the
Falseness or Absurdity of such an Opinion, their Refuge wou'd be to a Vote of the House of
Commons, That at best *there are Thirty five Millions not accounted for* : And for this they wou'd be
very positive they have the Authority of Parliament.

This being the Fact, as it is represented, I can no longer forbear to explain the whole Matter
with the utmost Care and Impartiality. For to wrest the meaning of a *Vote* beyond what the
Words do naturally import, or to put Constructions upon them, which 'tis impossible to suppose
the House of Commons cou'd intend ; seems to me to be the highest Presumption. And there-
fore in justice to the present Parliament, as well as to those concern'd in this Resolution, I will en-
deavour to set it in a true light, and to clear it from the Mistakes and Misrepresentations, which
have been made concerning it, thro' the Ignorance of some, and I wish I cou'd not add, thro' the
Malice and Industry of others,

In order to this, it will be necessary to state and explain the *Vote* upon which these Suggestions
are grounded, and the *Report from the Committee to whom it was refer'd to enquire, How far the several
Imprest Accounts had pass'd their Accounts* : And afterwards I will give an Abstract of the several
Particulars, with some Observations upon the whole.

The Vote of the House of Commons was, " That it appears to this House, that of the Monies
" granted by Parliament, and issued for the Publick Service to *Christmas 1710*. there are *Thirty five
" Millions, Three Hundred and Two Thousand One Hundred and Seven Pounds, Eighteen Shillings and Nine
" Pence,*

"Pence, for a great part whereof no Accounts have been laid before the Auditors, and the rest not prosecuted by the Accountants and finished."

First then it is observable, That a time is express'd when the Accounts in question did determine, which was at *Christmas 1710*. And tho' no Accountant is oblig'd by the Course of the Exchequer to render his Account under fifteen Months, nor some under eighteen, yet this Vote takes in all Accounts to the first meeting of the Committee. But there is no mention made from what period of time they did commence; which the House of Commons would not have omitted, if they could have suppos'd that so unreasonable a Construction would have been made of their Vote, as to charge the Whole upon the late Ministry. To have been particular in every respect, was too much for the compais of a Vote: We must therefore upon this occasion have recourse to the Report above-mention'd; and there we shall find, that Lord Falkland's Account begins in *December 1682*, and ends in *March 16889*. Lord Ranelagh, 'tis very well known, was Pay-master of the Forces during the whole late Reign, Sir Thomas Littleton Treasurer of the Navy for about three years before the Queen's Accession to the Crown; and the Accounts of Captain Atkinson and others, Commissioners of Transportation, during the late War only, amount to near a Million of Money. So that here are Accounts from King Charles's, King James's, and King William's Reign, in the principal Branches of Expence in all the Revenue, brought in to make up and swell this general Account: And this, I am told, is by many thousands of People without doors imputed to the late Ministry; tho' the House of Commons was so just and careful to print the Report, that all Men, if they pleas'd, might be clearly and tully inform'd of the true State of this Question.

In the next place 'tis to be observ'd, that the Vote asserts no more, than that for a great part of *Thirty five Millions, Three Hundred and Two Thousand, One Hundred and Seven Pounds, Eighteen Shillings and Nine Pence*, no Account has been laid before the Auditors, without distinguishing what that Great Part was; which makes it necessary to inquire how much that Great Part amounts to.

But I must first take notice of a material Distinction, which it will be necessary to carry along with me thro' this whole Enquiry, between *Rendering* and *Passing Accounts*. An Accountant should be always ready to render an Account of all Publick Money by him receiv'd, and to shew to what Uses it has been expended; that those who have the Care and Inspection of such matters, may be satisfy'd that the Money has been duly apply'd to the proper Services. And it is in the power of every Accountant so far to *Render* an Account of what Money has been issued to him, as to prepare and lay his Accounts before the Auditors in a reasonable time; tho' from the Nature of some Services 'tis utterly impossible to do it within the time limited and requir'd by the Course of the Exchequer. And when Accounts are thus *Render'd*, and Vouchers for every particular Sum deliver'd to the Auditor, without which Accounts cannot properly be said to be laid before him; the Publick is in a great measure secur'd by seeing and knowing the Distribution and Expence of every particular Sum, tho' the Accounts are not *actually pass'd*: which then seems chiefly necessary for the Interest and Security of the Accountant. But tho' he be sensible of this, and desirous to *Pass* his Accounts, yet it is not always in his power to get over the Difficulties and Delays which he meets with for want of *Form only*: the common Course and Practice of Payments in several Offices being inconsistent with the Rules and Methods establish'd in the Exchequer for *Passing Accounts*. Several Instances of this I shall give you before I conclude, but what I have laid is at present sufficient to make good the Distinction between *Passing* and *Rendering Accounts*. And this Distinction the House of Commons had very clearly in their View, when they said, *For a Great Part whereof no Accounts had been laid before the Auditors*: by which they manifestly fix the blame upon Accounts not being *Render'd*, or, which is the same thing, *not laid before the Auditors*.

I come therefore now to consider how much of the *Thirty five Millions* has not, in this sense, been accounted for. And tho' 'tis said in the Country, that the *Whole* is un-accounted for; 'tis almost ridiculous to endeavour to disprove that, unless one could suppose that a *Great Part* can be by any body understood to mean the *Whole*. But how much this *Great Part*, for which no Account has been *Render'd*, amounts to, may easily be found by any Person that will give himself the trouble to look into the Report: where he will see that the Committee from Certifi-

cates of the Auditors of the Imprests have stated the Accounts of the several Accountants: here-
in mention'd, under the Heads of *Charge, Discharge, and Remains to be accounted for*. The Charge
contains the whole Charge of all Monies receiv'd by the Accountants out of the Exchequer or
otherwise: The Discharge, as well *Accounts that lay before the Auditors, as Accounts actually pass'd*;
and a Ballance is then stated at the foot of each Account: which Ballance being added all toge-
ther, amount to but *Seven Millions, Five Hundred fifty seven Thousand, Five Hundred and Thirteen
Pounds, Two Shillings and Eight Pence*.

What then can be more unaccountable, than the common Error which People have entertain'd
of this Matter? The House of Commons has been careful to set it in a true Light, by publishing
the particular State of the Whole, and setting down in express Words, how much under each
Head *remains to be accounted for*; which wanted no skill but common Addition for any Man to be
inform'd of: And yet the Country is amus'd and impos'd upon, by a groundless Noise of *Thirty
Five Millions not account'd for*, in direct Contradiction to a Report publish'd by Order and Autho-
rity of the House of Commons.

By what I have now shewn, it appears, That of the *Thirty Five Millions, &c.* there ought no less
to be struck off, than *Twenty Seven Millions, Seven Hundred Forty Four Thousand, Five Hundred Ninety
Four Pounds, Sixteen Shillings and a Penny*: which already reduces that immense Sum, to *Seven Millions
and a Half, &c.* as is before mention'd. This last Sum is all that remains to be accounted for, I
mean, all for which no Account had been render'd at *Christmas, 1710*. But then it must be admit-
ted, that all the Accounts are not *actually pass'd* for the other Part, tho' they have been duly ren-
der'd. It will therefore now be necessary to inquire into the Reasons and Allegations that have
hinder'd or delay'd the *Passing* several of them, and how far those Reasons can be Justify'd.

I will not take upon me to affirm, That all the Accountants have been as expeditious as they
possibly might have been, in *passing their Accounts*: And it may well be thought strange, that
twenty Years, or indeed half that Time, has not been found sufficient to finish divers of them.
But as the chief End and View of those who have been most industrious to insinuate this wrong Con-
struction thro' the Kingdom, has been to blacken and load the late Ministry, it does not seem
necessary to my present Purpose, to enquire how far the Officers employ'd in former Reigns have
discharg'd their Dutys. If any Irregularities in Payments, or improper Distributions of the Pub-
lick Money, have prevented or delay'd the *Passing* those Accounts, there can be no Reason that
this shou'd be charg'd upon the late Administration. The Accounts of former Reigns are no farther
to be consider'd, than as a Burden transmitted down to succeeding Ministers, who are oblig'd from
time to time, to give such Orders towards the passing of them as become necessary: And they are
no farther blameable, than as those Orders shall upon Examination be found to be ill-grounded
or unwarrantable.

Many Instances might be given, in which the passing of Accounts is only obstructed by some
Irregularities or unnecessary Delays: And that the House of Commons was sensible of this, ap-
pears from the Order of Reference, when a Committee was first appointed to enquire, *How far
the several Imprest Accountants had pass'd their respective Accounts*: Wherein it was directed, That the
Committee shou'd not only *Consider of Methods for the more effectual and speedy Compelling Accountants
to pass their Accounts*, but likewise, *to obviate all Irregularities and unnecessary Delays in the same*.
The House of Commons therefore was convinc'd, that several Difficulties and Obstructions which
attend the *passing of Accounts*, are not in the Power of the Accountants to remove, but want to
be corrected and obviated by the Authority of Parliament. And this is sufficient to prove in gene-
ral, that it is not always in the Power of an Accountant to *pass* his Accounts within the time
requir'd: Therefore the not finishing or not *actually passing* Accounts, is not to be imputed as a
Crime, when they only are delay'd by the Forms and Niceties of Offices; or for necessary Reasons
arising from the Nature and Remoteness of the Service; or from an Impossibility of Complying
with the regular Course of the Exchequer.

This being premis'd, I will now consider the Reasons and Allegations of the several Ac-
countants, and how far they may be justify'd. The Report indeed sets forth, That tho' the
principal Accountants, and all that were summon'd by the Committee, did offer Reasons in
their own Vindication, the Committee did not think fit to examine them; For that they were not
empower'd by the House so to do. The Reasons therefore having never been before the House, they
could

could not enter into them ; nor could do more than barely state the Facts. But yet, whoever will look into the said Report, will find, That the chief Delays have arisen either, *From the want of Privy-Seals* ; Or *from the Nature of the Services perform'd* ; Or *from the Remoteness of the Places where the Payments were made* ; Or *from the Method and Practice of Paying and Accounting, which is peculiar to the Navy-Office.*

The *passing Accounts by Privy-Seals*, has formerly made a great Noise in Parliament ; and had once a Centure in such strong and general Terms, that I believe it has very much obstructed the obtaining *Privy Seals* : And has occasion'd such a Nicety in granting them, as if always insisted on, will make the *passing* several Accounts utterly impracticable, and furnish the Accountants with an Excuse that may cover any wilful Delay or Neglect. 'Tis as needless, as it is difficult, to mention all the Instances where *Privy Seals* are not warrantable, and ought not to be granted : But 'tis certain, that in some Cases they are not only requisite, but that they ought not in Justice to be refus'd. Several Disallowances may be made to an Account in the Exchequer, for want of regular Vouchers, when it is evident by Receipts and such other Proofs, as the Service was capable of supplying, that the Money was expended to the proper Uses for which it was granted. And nothing but a *Privy-Seal* can supply this Defect, which indeed is only a Defect in Form.

The Rules of the Exchequer are very Antient, and were certainly in their Original well contriv'd for the Service and Security of the Publick ; but it is not to be suppos'd, that Rules and Orders of so long a Date, when the Receipts and Issues were very much less, and the Money generally expended within the Kingdom, can be strictly adapted to the Services and Occasions of the present Times. The Annual Grants and Expences do so far exceed any thing known in those Days, and are of such infinite Variety, that Cases must every Day arise, which were unforeseen, and consequently could not be provided for. And this makes it necessary, either to alter, or New-model the Course of the Exchequer, that it may suit better with the Incidents of the present Times ; Or, if the Antient Course is to be preserv'd sacred and inviolable, to have a Discretionary Power lodg'd somewhere, that may dispense with the strict Rules, for the Accommodation of the Publick Service. This Power is now in the *Privy Seal*, and ought in Justice to be exercis'd ; but with that Care, and under such Checks and Limitations, as may best secure the Revenue, and prevent any Fraud or Loss to the Publick. A few Instances that concern the present Question, will, I think, fully clear this Matter.

The Payments to foreign Princes for *Subsides*, and to their Troops in Her Majesty's Service for their *Pay and Extraordinaries*, are always made pursuant to *Treaties and Establishments*. Those being the Conditions upon which the foreign Forces are stipulated for, and taken into the Service, the Payments can be made upon no other : And this is likewise agreeable to the Grants of Parliament, which are always founded upon the *Treaties*. But the Course of the Exchequer requires likewise Muster-Rolls, and Signs Manual, for all Payments made by the Pay-Master of the Forces, which in this Case cannot be had : And therefore the Accounts for such Payments, always have pass'd, and must always pass by *Privy-Seals*. And this happens even in the Service of *Flanders*, where, 'tis very well known, the Payments have been made with all possible Strictness and Regularity.

But he that expects the same Method and Exactness in *Spain* or *Portugal*, must be very little acquainted with the Nature of that Service : For there, a Moyety almost of the Money granted Annually, has been expended for the Pay of foreign Troops, and their Embarkations from *Italy* ; For the Pay of the King of *Spain's* own Troops ; For the Support of his Household and Civil List, which every body knows cannot be regularly allow'd in an Army Account ; For Regiments of *spaniards*, that have been form'd, reduc'd, and perhaps rais'd again in the Compass of a Year, as the Face of Affairs has alter'd ; And for infinite Contingencies and Extraordinaries of the War, for which no Provision could be made but upon Account. And whoever considers the Nature of these Services, the long Marches backwards and forwards of those Armies, the alternate good and bad Success of that War, and the Remoteness and Distance of that Country, which made it impossible to send Orders from hence upon any Emergency, or every new Occasion ; will, I believe, not much wonder, that the Accounts of that War are not easily pass'd. For how is it possible, that Payments made in such remote Parts under the Care and Direction of different Persons, and lyable to so many Accidents and Disorders, shou'd be adjust'd with so much Regularity and Dispatch, as Af-

fairs of the like Nature here at Home ? Or how can it be suppos'd, that a great many of those Payments, which cou'd not be allow'd without the Authority of a *Privy-Seal*, shou'd ever be pass'd without one ? Yet an Account of the Receipts and Payments for that Service, may be so made up, as may plainly shew, that the Money was apply'd to the proper Uses, tho' the Vouchers may not be so regular and perfect, to enable the Auditor to pass the Account.

Another great Instance of the Necessity of *Privy-Seals*, is, The Method of passing the Accounts of the Treasurer of the Navy : upon which the Committee observes, " That tho' this is an Account of the greatest Sums of Money, and of the greatest Consequence to the Kingdom ; yet it is pass'd in a Method quite different from any other Account, the same being brought to the Auditor in Volumes, sign'd by three Commissioners of the Navy, without any Vouchers, which the Auditor is empower'd thus to pass by the Authority of a *Privy-Seal*."

By this time I question not, but both the Justice and Necessity of *Privy Seals* appear evident in some Cases ; and I shall only add, That I wou'd not be thought to contend here for *Privy Seals*, to supply the want of Vouchers, or Receipts for Money, but only to make good any defect in Form or Regularity, occasion'd by the Necessity of the Service, and which by the strict Course of the Exchequer, could not be allow'd.

But farther, to demonstrate the Security of the Publick, I must observe, that *Privy Seals* are never granted till the Account, and all the Vouchers produc'd to support it, have undergone the strictest Examination, and the *Privy-Seals* themselves have been refer'd to the Auditors : Whereby the same Persons, in whom, by the Law and Rules of the Exchequer, the Power of Examining and Judging of all Vouchers is lodg'd, have the Re-examination of all such Vouchers, as appear irregular or deficient ; and if they shall be found reasonable to be allow'd upon the Report and Opinion of the Auditors, the Warrant goes for directing the *Privy-Seal* to pass the Account.

And this furnishes me with another Argument to shew, That the rendering or laying an Account before the Auditors, is, in a great Measure, the chief Satisfaction that is given to the Publick. Or at least, That when the Account with all the Vouchers is laid before the Auditors, the Accountant has done all that for some time is in his Power to perform. The first Examination of the Account, the Re-considering it upon the Disallowances, and all the Forms and Steps thro' the several Offices that are necessary to perfect Accounts of such large Sums, as are now chiefly under Consideration, are Works of Time ; and most certainly make an Accountant very excusable, that has render'd his Account, and deliver'd in his proper Receipts and Vouchers, altho' his Account be not actually pass'd.

To bring then this Matter to a Conclusion, 'tis plain, That as Accounts have been render'd for all the Thirty Five Millions, &c. except for Seven, &c. So we find by the Report, that the principal Accountants alledge and chiefly insist on the want of *Privy-Seals* for their Justification, which became necessary by the Nature of the Services, and which only cou'd enable them to comply with the pressing Occasions of the War.

It is not my Business to consider the particular Defences of each Accountant, any farther than is necessary to my present Purpose ; but some few Observations may not improperly be made upon them.

In the Earl of Ranelagh's Account, as stated by the Committee, we find, That all his Accounts, even to his final Account lay before the Auditors, with a Balance only to be accounted for, of One Thousand Seven Hundred Seventy One Pounds Eight Shillings and Sixpence : But that upwards of six Millions was depending for want of a *Privy-Seal*, which is reckon'd into the Thirty Five Millions : That of the Disallowances which had been made to his Account for want of regular Vouchers, a *Privy-Seal* after a strict Examination had been directed to discharge him of near Four Millions ; and that he was applying to be discharg'd of the Remainder in the same manner ; and that his final Account was delay'd only for want of these *Privy-Seals*. Upon which I shall only observe, That till it is once positively determin'd for what Disallowances it is reasonable to grant him *Privy-Seals*, and for what not ; and till such as are found reasonable are dispatch'd ; it will be impossible to know what Balance is really due, and ought justly to be charg'd upon him at the foot of his Account. And as long as the *Privy-Seals* are stop'd for such Allowances as have been judg'd reasonable, as well as for those which have not yet pass'd Examination ; it furnishes him with a very plausible Excuse for not passing his final Account, which must wait the Fate and Issue of the preceding.

In Mr. Brydger's Account as stated by the Committee, we find, That his Accounts were so far deliver'd in, as to leave at the time of the first Meeting of the Committee, a Balance to be accounted for, of above Six Millions, but that above Eight Millions were reckon'd into the Thirty Five; for which the Accounts were either then fully adjust'd, or lay before the Auditors; And that his Accounts deliver'd in at that time, contain'd his whole Account for the Service of Flanders to December 1709. and for the Service in Spain and Portugal to December 1707. But I am very credibly inform'd, That when the Report came from the Committee, and this Matter was debated in the House, Mr. Brydges inform'd them, and very much to their Satisfaction, That he had farther deliver'd in his Accounts to the Auditors, for the Service in Spain and Portugal, for the Years 1708. and 1709. By which he has render'd an Account of Three Millions Two Hundred and Twenty Seven Thousand, Three Hundred Seventy Eight Pounds Two Shillings and Sixpence. Which being deducted from the former Sum of Six Millions, Three Hundred and Twenty Thousand and Seven Pounds, Six Shillings and Eleven Pence, reduces the Sum to be accounted for, to Three Millions, Ninety Two Thousand Six Hundred Twenty Nine Pounds, Four Shillings and Five Pence, which is no more than one Year's Account only. And if his enquir'd how it comes to pass, that in six Years that Gentlemen has actually pass'd but one Account it will be found by the Report, That the Privy-Seal which after due Examination, was directed by Her Majesty's Warrant for his Account ending at Christmas 1706. was kept back; and that put a full stop, not only to that, but to his subsequent Accounts. Part of which have been some time adjust'd and ready for Declaration, and the rest deliver'd into the Auditors, but none of them can be declar'd before the preceding Accounts are pass'd. And that Privy-Seals are just and necessary for Moneys issued to the Services of Flanders, Spain and Portugal, I think is already prov'd. Or if a Precedent were wanting for it, we find in the Report, That Mr. Fox his Predecessor did pass his Accounts by the help of such Privy Seals. But if it be objected, That Mr. Brydges's delivering in his Accounts since the Meeting of the Committee, may reasonably be suppos'd to be occasion'd by this very Enquiry; I beg any Man to consider how it was possible for him to prepare Accounts of that Nature for above Three Millions; or even to transcribe them, if they had not before been in the greatest forwardness imaginable.

It would be too tedious to enter into all the Particulars, and would swell this Paper beyond my present Design; I will therefore mention no more but Sir Thomas Littleton's Account, as it was stated by the Committee: Where we shall find, That (including what was paid over to his Successor) about Ten Millions and an Half are reckon'd into the Thirty Five; for which his Accounts either lie before the Auditors, or are under the Examination of the Navy-Board. But the Method of accounting by the Treasurer of the Navy, is known to be so very voluminous and tedious: and at the same time, his whole Account is under such Checks and Regulations, that as it is impossible for him to do more than render his Accounts within the time limited, and the Publick in the mean while is effectually secur'd; so it would be very unjust to blame him for unavoidable Delays. But I think it needless to say any more upon this Head; and shall only insert a Paragraph out of the Observations of the Commissioners of the Navy, which I find in the Report, very full to my present Purpose, in these Words: "And sure no Man can think it reasonable that any Treasurer of the Navy should have any trouble given him for not passing his Accounts, whilst they are kept open only for the Accommodation of the Service: Or can there (in our humble Opinion) be any Colour for it whilst such exact Accounts are kept in this Office, as that at any time it may be known to a Penny what Moneys remain in his hands, which is never considerable? the Necessities of the Service and the Care of this Office, drawing it away as fast as he receives it, excepting remote Tallies sometimes lodg'd in his Hands by Orders from the Treasury, until they can be made useful for one Head or other; of which the like Account is kept, and can at any time be given."

These Instances in the great and principal Branches of the Publick Revenue, I hope are sufficient to give any Man so clear a View into the Nature of Publick Accounts, that I need not descend to any more Particulars.

But I must add one thing more in Justice to the late Ministry, That they took care, thro' the whole Course of this War, not only to issue the Money for the proper Services, but likewise to see that it was duly apply'd to them. This appears by the Certificates, which were constantly requir'd, and every Week or Fortnight deliver'd by the chief Paymasters, of their respective Re-

ceipts

ceipts and Payments, and the Remainders in their Hands: So that by this means, the *Lord Treasurer* was always inform'd what Money had been actually expended, and what still was left to be apply'd to such Uses, as the Occasions of the Government requir'd. And if it is not to be doubted, but those that had the Care of the Revenue, were fully inform'd of the Nature and Necessity of all these Services, and had so far seen and known the Distribution of the Money, as to be satisfy'd in general of the due Application of it, I wou'd be glad to know with what Reason or Justice they cou'd permit the Rigour of the Law to be executed against Accountants, who they had reason to believe had not defrauded the Publick, but had done all they cou'd to pass their Accounts. Besides, I must further observe, that the *Treasury* is not concern'd in the Process of the *Exchequer*, more than to grant Warrants for stopping such Process, when, upon application of the Accountants, they shall be found just and reasonable. 'Tis the proper Business and Duty of the *Exchequer* to compel Accountants to pass their Accounts, and there that sole Power by Law is lodg'd; and it is so effectually provided for, that the Auditors are oblig'd every half-year to return Certificates to the Remembrancer of all Accountants that are in Arrears, and Process is issu'd in course against them. And if any Accountants, by Memorial or Petition to the *Treasury*, sets forth his Reasons why his Accounts are not pass'd, and humbly prays a Warrant to stop the Process, this Memorial is always refer'd to the Auditors, and a Warrant is never granted, but upon their Report and Opinion of the Case; nor is the Process usually stop'd, but till the next Term only, and then it issues again in course, without further Order. But I know not any Method of making this matter so plain, as by inserting here a Copy of a *Treasury-Warrant* for stopping Process; by which not only the Form, but the Purport and Effect of all such Warrants may very easily be conceiv'd. I will instance in a Warrant granted to stop Process, against the Earl of Ranelagh.

After, &c. Whereas my very good Lord, Richard Earl of Ranelagh, hath by his Memorial, set forth, That his Accounts as late Pay-Master of the Forces to Christmas, 1701, are pass'd, and that his final Account to Christmas, 1702. will be ready for Declaration, as soon as the Auditors of the Imprests have made their Report as to several Sums crav'd by his Lordship to be allow'd in the said Account, and hath therefore pray'd that Process against him may be staid. And whereas the said Auditors have certify'd me, that his Lordship and his Agents have promis'd to answer divers Queries made by them, relating to his final Account, by the beginning of next Michaelmas Term, and to prosecute the same till it be pass'd with all possible Diligence. These are to authorize and require you to forbear issuing forth any Process against the said Earl of Ranelagh, for his said Account, until the First Day of Michaelmas Term. And if any Process be already issu'd, you are forthwith to supercede the same: But in Case his Lordship's Accounts are not pass'd by that time, you are then to issue Process without further Order: For which this shall be your Warrant. Windsor-Castle, the 2d of August, 1708.

To the Queen's Remembrancer
in the Exchequer, or his De-
puty.

Godolphin.

By this one Example, every Man may judge of the Nature and Substance of all these Warrants, which vary only as the particular Cases, Circumstances and Allegations of the several Accountants may differ, but are all grounded upon the same Foundations, and pass the same Steps and Forms before they are obtain'd.

And

And now let any Man, who will give himself the Trouble to reflect upon what has been said, tell me in which of the Cases above-mention'd, it had been just or reasonable to have refus'd the stopping Process. Was an Extent to go against the Pay-Master of the Army, because his Deputies in *Spain* or *Portugal*, had not return'd him all their Vouchers from those distant Countries, strictly within the time limited by the Course of the Exchequer for Payments made at home? Or was he to suffer for paying the Subsidies, and other Extraordinaries to foreign Princes, pursuant to the Treaties, and out of Money granted by Parliament for that very purpose, because he wanted Muster-Rolls, and Signs-Manual, and cou'd not obtain a Privy-Seal, to supply that unavoidable Defect? Shou'd the Process of the Exchequer have gone out against the Treasurer of the Navy, when it was impossible for him within the Time limited to adjust his Accounts? When every Page of his Leidger must be examin'd by the Navy-Board, and sign'd by three of the Commissioners? When the tediousness of this Examination, and of making up the Ship-Books, with the Multiplicity of other Business, must needs hinder that Board from dispatching the Treasurer's Accounts? And he is therefore sure to be every half-year certify'd by the Auditors to be in Arrears? Shou'd his Estate then have been extended for not having done what he never was able to perform? Every body knows what vast Sums of Money are paid by Treasurers of the Navy upon imprest Bills. And yet he cannot be discharg'd of that Money till perfect Bills are made out, tho' the Money has been actually paid according to the Direction of the Treasury, and by Order of the Commissioners; and tho' he has all the Receipts and Vouchers for payment of it. These Instances surely are sufficient to shew of what Use and Necessity Warrants are for stopping of Process, and with how great Justice they may be sometimes granted; which is a Matter so very evident, that I may venture to affirm, the House of Commons did not make the stopping of Process, any part of their Charge or Imputation.

This I think may very reasonably be concluded, if we consider that the House of Commons, on Wednesday the 26th of *April*, did order that the proper Officers shou'd lay before the House an Account of all Warrants that had been granted for stopping Process, and the Reasons for them; and that no Return was made to this Order till Tuesday the 1st of *May*. But the House did resume the adjourn'd Consideration of the Report on Saturday the 28th of *April*, and came then to their final Resolutions, without waiting for the Return of the Warrants for stopping Process, or having any Papers or Accounts relating to that matter before them. How then can we suppose the House of Commons, that was so just to call for these Accounts, in order to be fully inform'd, not only of all the Facts, but of the Reasons and Grounds that occasion'd or justify'd those Proceedings, wou'd come to a Determination, and judge or censure any Persons when such Evidences were not before them, as they knew to be necessary for their fully understanding the Question? And this sufficiently clears the House of Commons from all such Insinuations, as suppose that they censur'd or condemn'd the granting of Warrants to stop Process, since 'tis apparent they had no such Warrants before them when they came to their Resolutions, and consequently it cannot be imagin'd that they gave any Opinion concerning them.

But as the Nature of the Services, and the remoteness of the Places where the Payments were made, have chiefly occasion'd the Delays in some Accounts, and the Applications for a stop of Process; so 'tis very observable, that where the Accounts have not been subject to such Difficulties, there is no Complaint at all. An Instance of this, we see in those of the Paymaster of the Guards and Garisons, whose Accounts have all along been pass'd and prosecuted with all possible Dispatch; which as it is just to observe for his Credit, so it shows that due Care has been taken for passing Accounts, when the Nature of the Service did not make it necessary to dispense with the common Rules and Forms.

I will trouble the Reader with nothing more, but an Abstract of the Accounts of several Accountants, as stated in the Report, and of Mr. *Brydges's* Accounts deliver'd since, with a few Remarks upon the whole.

		l.		s.		d.	
The Earl of Ranelagh's Charge is		21,015,618		19		04 $\frac{1}{2}$	
Discharge {	By Accounts actually pass'd	14,593,665	04	02	$\frac{1}{8}$	} 21,013,847	
	By Accounts render'd, or lying	6,420,182	06	08	$\frac{3}{8}$		
	before the Auditors						
				l.		s.	
				1,771		08 06	
						The	

Discharge.

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The Honourable *James Brydges* Esq; his Charge is— $\begin{matrix} l. & s. & d. \\ 15,374,289 & 02 & 02 \end{matrix}$

Discharge. $\left\{ \begin{array}{l} \text{By Accounts actually pass'd} \\ \text{By Accounts render'd, or lying} \\ \text{before the Auditors} \end{array} \right\} \begin{matrix} l. & s. & d. \\ 956,789 & 06 & 05 \frac{1}{4} \\ 8,097,492 & 08 & 07 \frac{1}{2} \end{matrix} \left\{ \begin{array}{l} \\ \\ \end{array} \right\} \begin{matrix} l. & s. & d. \\ 9,054,281 & 15 & 00 \frac{3}{4} \end{matrix}$
 By Accounts deliver'd since *Christmas* 1710— $\begin{matrix} l. & s. & d. \\ 3,227,778 & 02 & 06 \end{matrix}$
 Remains to be accounted for— $\begin{matrix} l. & s. & d. \\ 3,092,629 & 04 & 05 \end{matrix}$

Lord Viscount *Falkland's* Charge is— $\begin{matrix} l. & s. & d. \\ 3,094,723 & 07 & 11 \frac{1}{2} \end{matrix}$

Discharge. $\left\{ \begin{array}{l} \text{By Accounts actually pass'd} \\ \text{By Accounts lying before the} \\ \text{Auditors} \end{array} \right\} \begin{matrix} l. & s. & d. \\ 1,122,133 & 05 & 11 \\ 1,465,368 & 05 & 09 \frac{3}{4} \end{matrix} \left\{ \begin{array}{l} \\ \\ \end{array} \right\} \begin{matrix} l. & s. & d. \\ 2,587,501 & 11 & 08 \frac{3}{4} \end{matrix}$
 Remains to be accounted for— $\begin{matrix} l. & s. & d. \\ 507,221 & 16 & 02 \frac{3}{4} \end{matrix}$

Sir *Thomas Littleton's* Charge is— $\begin{matrix} l. & s. & d. \\ 18,382,750 & 01 & 05 \frac{1}{2} \end{matrix}$

Discharge. $\left\{ \begin{array}{l} \text{By Accounts actually pass'd, or} \\ \text{ready for Declaration} \\ \text{By Accounts lying before the} \\ \text{Auditors, under the Examina-} \\ \text{tion of the Navy Board,} \\ \text{and by Money paid over to} \\ \text{R. Walpole Esq;}
 Remains to be accounted for— $\begin{matrix} l. & s. & d. \\ 53,187 & 17 & 01 \frac{1}{2} \end{matrix}$$

Captain *Atkinson* and others, Commissioners for Transpor-
 tation, there Charge during the late War— $\begin{matrix} l. & s. & d. \\ 938,646 & 19 & 09 \end{matrix}$

Their Discharge by Accounts lying before the Auditors— $\begin{matrix} l. & s. & d. \\ 935,807 & 08 & 04 \end{matrix}$
 Remains to be accounted for— $\begin{matrix} l. & s. & d. \\ 2,839 & 11 & 05 \end{matrix}$

Captain *Atkinson* and others, their Charge for this War— $\begin{matrix} l. & s. & d. \\ 120,108 & 16 & 03 \frac{1}{2} \end{matrix}$
 Their Discharge by Accounts render'd or lying before the
 Auditors— $\begin{matrix} l. & s. & d. \\ 60,546 & 13 & 11 \frac{1}{2} \end{matrix}$

Remains to be accounted for— $\begin{matrix} l. & s. & d. \\ 59,562 & 02 & 04 \end{matrix}$

Mr. *Nutting's* Charge is— $\begin{matrix} l. & s. & d. \\ 108,118 & 16 & 10 \frac{1}{2} \end{matrix}$

Remains to be accounted for— $\begin{matrix} l. & s. & d. \\ 108,118 & 16 & 10 \frac{1}{2} \end{matrix}$

Mr. *Mason's* Charge is— $\begin{matrix} l. & s. & d. \\ 262,813 & 19 & 07 \end{matrix}$

Remains to be accounted for— $\begin{matrix} l. & s. & d. \\ 262,813 & 19 & 07 \end{matrix}$

Mr. *Povey's* Charge is— $\begin{matrix} l. & s. & d. \\ 136,160 & 00 & 00 \frac{1}{2} \end{matrix}$

His Discharge by Accounts lying before the Auditors— $\begin{matrix} l. & s. & d. \\ 135,476 & 07 & 00 \frac{1}{4} \end{matrix}$

Remains to be accounted for— $\begin{matrix} l. & s. & d. \\ 683 & 13 & 00 \end{matrix}$

Mr. *Micklethwait's* Charge is— $\begin{matrix} l. & s. & d. \\ 480,209 & 00 & 11 \frac{1}{4} \end{matrix}$

His Discharge by Accounts lying before the Auditors— $\begin{matrix} l. & s. & d. \\ 376,442 & 10 & 09 \frac{1}{4} \end{matrix}$

Remains to be accounted for— $\begin{matrix} l. & s. & d. \\ 103,766 & 10 & 02 \end{matrix}$

Mr. Scurry's Charge is		£	s.	d.	
		176,078	08	08	$\frac{1}{2}$
Discharge.	By Accounts actually pass'd	£	s.	d.	
		43,810	07	02	
	By Accounts before the Auditors	74,728	01	00	$\frac{1}{4}$
		138,538 08 02 $\frac{1}{4}$			
		Remains to be accounted for			
		137,540 00 06 $\frac{1}{4}$			
		Total to be accounted for			
		4,330,135 00 02			

Thus we see the *Thirty five Millions* and upwards reduc'd to less than *Four and a Half*, which is much short of one year's Supply; not to mention other Accounts that have been brought in since the Report, particularly *Three* of the present Paymaster of the Sick and Wounded. And now, if I may be allow'd to suppose what I think I have fully prov'd, That many Irregularities and unavoidable Delays attend the passing of some Accounts, which no Care or Industry can prevent: If it appears that the Nature of the Services, and the Method of Payment in some Offices being inconsistent with the Course of the Exchequer, require Privy-Seals, and are the Work of longer time than is limited for *Passing Accounts*; if it appears that those Irregularities, inclined to Accounts, are yet necessary for the Accommodation of the Service, and not to be avoided without infinite prejudice to the Management; and if it appears that the Security of the Publick does not entirely depend upon the *actual passing of Accounts*, provided they have been *duly render'd*; I hope People will begin to be satisfy'd, that the Nation has not been cheated of *Thirty five Millions*, and will not persist to reflect so much upon the House of Commons, as to suppose they cou'd discover such a Loss of the Publick Money, and not find out the Persons that had wickedly embezel'd it. For I am oblig'd to think that the Justice of this House of Commons is equal to their Mercy, and that they wou'd have nam'd, and effectually have punish'd any of the late Ministers, whom they had known to be the Authors of such unpardonable Mischief to the Publick. But I have still a greater Authority to persuade me that no body was guilty of these high Offences, because among the many Removes that have been lately made, I hear of no Man turn'd out for ill executing his Office, nor of any one Accountant remov'd for neglecting his Duty in passing his Accounts; which surely must convince the World that her Majesty, and her present Ministers, who have Power and Opportunities to inspect narrowly, and to be fully inform'd of the Conduct and Behaviour of every Man in his Employment, are satisfy'd that the Delays which have happen'd in passing the several Accounts, have not proceeded from any neglect in the Officers. And what then was to be done by the late Ministers, who were equally satisfy'd that none intrusted with the Receipt of Publick Money during their Administration, had wilfully delay'd the passing their Accounts?

To conclude therefore, I hope I have made it appear, as plainly to others as it does to me, that of the *Thirty five Millions*, &c. Accounts have been *duly render'd* for *all the War*, &c. That the Delays which have happen'd in passing most of the Accounts, have arisen only from Necessity, and the Nature of the Services; That the common Course and Method of Business make it impracticable for several Accountants to comply with the Rules of the Exchequer: That if in some few Instances all possible Care and Dispatch have not been us'd to prosecute and finish the Accounts, the blame is by no means to be laid where the general Clamour has fix'd it: That of all the Money granted for the Service of this War, and us'd during the late Administration, it does not appear there has been the least Loss and Embezzlement: That there is no ground to suspect, that by not compelling the Accountants to pass their Accounts, any Frauds and Misapplications have been skreen'd or conceal'd; and that, upon the whole matter, there never was a greater Calumny rais'd upon less grounds, than that which I now have disprov'd.

F I N I S.

